



TaxNewsFlash

United States

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KPMG reports: New Mexico (refund claims); Pennsylvania (online marketplaces); Texas (intercompany services); West Virginia (federal tax conformity)

KPMG's This Week in State Tax—produced weekly by KPMG's State and Local Tax practice—focuses on recent state and local tax developments.

- **New Mexico:** A hearing officer concluded that a taxpayer's claim for refund was barred by the statute of limitations, noting that the taxpayer had not filed a timely amended return as a valid refund claim. Specifically, it was found the taxpayer's correspondence with the Department of Revenue regarding the overpayment of taxes did not satisfy the legal elements necessary to establish a claim for refund.
- **Pennsylvania:** The Board of Finance and Revenue ruled that sales tax was properly assessed on fees charged by online marketplaces because they were characterized as fees for debt-collection services.
- **Texas:** The Comptroller of Public Accounts determined that an oil and gas company was eligible to claim a sales tax exemption for intercorporate services provided by affiliated entities.
- **West Virginia:** Federal corporate income tax conformity legislation (House Bill 4135) that neither specifically addresses nor decouples from federal tax reform changes, has been enacted.

Read more at KPMG's [**This Week in State Tax**](#)

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